

Additions to Agenda
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Eide Bailly – 5th Floor Conference Room
200 E. 10th St. Suite 500 Sioux Falls

via Zoom
or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016

August 12, 2022, 8:30 a.m. (CDT)

A=Action
D=Discussion
I=Information

- | | |
|--|-------------|
| A. A-Addition to Financial Statements through July 2022..... | 2-11 |
| B. A-Addition to Peer Review..... | Spt. Packet |

AGENCY: 10 LABOR & REGULATION
BUDGET UNIT: 1031 BOARD OF ACCOUNTANCY - INFO

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	460,848.74	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			460,848.74	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			460,848.74	DR **	
BUDGET UNIT TOTAL 1031			460,848.74	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 07/31/2022

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPL # OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
COMPANY NO 6503 COMPANY NAME PROFESSIONAL & LICENSING BOARDS										
6503	103100061802	51010100	CGEX220628	07/02/2022					2,951.11	DR
6503	103100061802	51010100	CGEX220713	07/15/2022					3,076.92	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES										
6503	103100061802	51010200	CGEX220628	07/02/2022					6,028.03	DR *
6503	103100061802	51010200	CGEX220713	07/15/2022					2,219.60	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES										
6503	103100061802	51010300	CGEX220628	07/02/2022					4,389.70	DR *
6503	103100061802	51010300	CGEX220713	07/15/2022					960.00	DR
OBJSUB: 5101030 BOARD & COMM MBRS FEES										
OBJSUB: 5101 EMPLOYEE SALARIES										
6503	103100061802	51020100	CGEX220628	07/02/2022					11,677.73	DR **
6503	103100061802	51020100	CGEX220713	07/15/2022					412.55	DR
OBJSUB: 5102010 OAST-EMPLOYER'S SHARE										
6503	103100061802	51020200	CGEX220628	07/02/2022					780.06	DR *
6503	103100061802	51020200	CGEX220713	07/15/2022					310.23	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE										
6503	103100061802	51020600	CGEX220628	07/02/2022					625.05	DR *
6503	103100061802	51020600	CGEX220713	07/15/2022					1,250.95	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE										
6503	103100061802	51020800	CGEX220628	07/02/2022					12.40	DR
6503	103100061802	51020800	CGEX220713	07/15/2022					12.59	DR
OBJSUB: 5102080 WORKER'S COMPENSATION										
6503	103100061802	51020900	CGEX220628	07/02/2022					24.99	DR *
6503	103100061802	51020900	CGEX220713	07/15/2022					.68	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION										
OBJSUB: 5102 EMPLOYEE BENEFITS										
GROUP: 51 PERSONAL SERVICES										
6503	103100061802	52032300	CGEX220714	07/15/2022					15,625.33	DR ***
OBJSUB: 5203230 AUTO-PRIV. (OUT-STATE) E/R										
6503	103100061802	52033000	CGEX220714	07/15/2022					799.41	DR
OBJSUB: 5203300 LODGING/OUT-OF-STATE										
6503	103100061802	52033500	CGEX220714	07/15/2022					799.41	DR *
OBJSUB: 5203350 NON-TAXABLE MEALS/OUT-ST										
OBJSUB: 5203 TRAVEL										
6503	103100061802	52041800	DP206099	07/27/2022					1,265.69	DR **
OBJSUB: 52041800 DP206099										

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 07/31/2022

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPL # OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
6503	103100061802	5204180	COMPUTER SERVICES-STATE DP206099	07/27/2022					524.95	DR *
									38.00	DR
									38.00	DR *
									1,113.17	DR
									172.50	DR
									88.88	DR
									1,374.55	DR *
									83.26	DR
									83.26	DR *
									159.84	DR
									159.84	DR *
									1,380.75	DR *
									159.84	DR *
									110.41	DR
									101.70	DR
									212.11	DR *
									40.25	DR
									40.25	DR *
									1,336.16	DR *
									2,738.80	DR
									1,336.16	DR *
									2,738.80	DR *
									7,888.67	DR **
									57.23	DR
									2.29	DR
									19.67	DR
									79.19	DR *
									32.85	DR
									32.85	DR *
									32.85	DR **
									112.04	DR ***
									9,266.40	DR ****
									24,891.73	DR *****
									24,891.73	DR *****
									24,891.73	DR *****

OBJSUB: 5204960 OTHER CONTRACTUAL SERVICE
 OBJECT: 5204 CONTRACTUAL SERVICES
 6503 103100061802 52050200 INNS38212
 6503 103100061802 52050200 0476792
 6503 103100061802 52050200 IN4W-9YCK-PMY3

OBJSUB: 5205020 OFFICE SUPPLIES
 6503 103100061802 52053200 31907

OBJSUB: 5205320 PRINTING-COMMERCIAL
 OBJECT: 5205 SUPPLIES & MATERIALS
 GROUP: 52 OPERATING EXPENSES
 COMP: 6503
 CNTR: 103100061802
 B. UNIT: 1031

South Dakota Board of Accountancy
Balance Sheet
As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	71,704.87
1140000 · Pool Cash State of SD	460,848.74
Total Checking/Savings	532,553.61
Other Current Assets	
1131000 · Interest Income Receivable	13,325.47
1213000 · Investment Income Receivable	1,076.95
Total Other Current Assets	14,402.42
Total Current Assets	546,956.03
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-24,136.54
Total 1670000 · Computer Software	9,938.46
Total Fixed Assets	9,938.46
TOTAL ASSETS	556,894.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	9,704.11
Total Accounts Payable	9,704.11
Other Current Liabilities	
2430000 · Accrued Wages Payable	11,070.40
2810000 · Amounts Held for Others	33,096.96
Total Other Current Liabilities	44,167.36
Total Current Liabilities	53,871.47
Long Term Liabilities	
2960000 · Compensated Absences Payable	30,386.76
Total Long Term Liabilities	30,386.76
Total Liabilities	84,258.23
Equity	
3220000 · Net Position	307,886.84
3300100 · Invested In Capital Assets	9,938.18
3900 · Retained Earnings	63,948.99
Net Income	90,862.25
Total Equity	472,636.26
TOTAL LIABILITIES & EQUITY	556,894.49

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	50.00	2,500.00	-2,450.00	2.0%
4293551 · Certificate Renewals-Active	36,200.00	62,500.00	-26,300.00	57.9%
4293552 · Certificate Renewals-Inactive	9,350.00	19,500.00	-10,150.00	47.9%
4293553 · Certificate Renewals-Retired	760.00	1,500.00	-740.00	50.7%
4293554 · Initial Firm Permits	100.00	700.00	-600.00	14.3%
4293555 · Firm Permit Renewals	7,200.00	14,500.00	-7,300.00	49.7%
4293557 · Initial Audit	60.00	900.00	-840.00	6.7%
4293558 · Re-Exam Audit	180.00	2,460.00	-2,280.00	7.3%
4293560 · Late Fees-Initial Certificate	0.00	0.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	0.00	3,000.00	-3,000.00	0.0%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	0.00	500.00	-500.00	0.0%
4293564 · Late Fees-Peer Review	650.00	1,300.00	-650.00	50.0%
4293566 · Firm Permit Owners	58,290.00	109,000.00	-50,710.00	53.5%
4293567 · Peer Review Admin Fee	975.00	5,500.00	-4,525.00	17.7%
4293568 · Firm Permit Name Change	25.00	100.00	-75.00	25.0%
4293569 · Initial FAR	120.00	1,140.00	-1,020.00	10.5%
4293570 · Initial REG	0.00	660.00	-660.00	0.0%
4293571 · Initial BEC	30.00	930.00	-900.00	3.2%
4293572 · Re-Exam FAR	270.00	1,860.00	-1,590.00	14.5%
4293573 · Re-Exam REG	90.00	2,310.00	-2,220.00	3.9%
4293574 · Re-Exam BEC	60.00	2,310.00	-2,250.00	2.6%
4491000 · Interest and Dividend Revenue	0.00	9,500.00	-9,500.00	0.0%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	0.0%
Total Income	114,410.00	243,670.00	-129,260.00	47.0%
Expense				
5101010 · F-T Emp Sal & Wages	6,028.03	82,212.00	-76,183.97	7.3%
5101020 · P-T/Temp Emp Sal & Wages	4,389.70	50,018.00	-45,628.30	8.8%
5101030 · Board & Comm Mbrs Fees	1,260.00	5,509.00	-4,249.00	22.9%
5102010 · OASI-Employer's Share	780.06	10,116.00	-9,335.94	7.7%
5102020 · Retirement-ER Share	625.05	7,934.00	-7,308.95	7.9%
5102060 · Health /Life Ins.-ER Share	2,516.16	25,433.00	-22,916.84	9.9%
5102080 · Worker's Compensation	24.99	198.00	-173.01	12.6%
5102090 · Unemployment Insurance	1.34	132.00	-130.66	1.0%
5203010 · Auto--State Owned	0.00	250.00	-250.00	0.0%
5203020 · Auto-Private-Ownes Low Mileage	0.00	400.00	-400.00	0.0%
5203030 · In State-Auto- Priv. High Miles	0.00	1,500.00	-1,500.00	0.0%
5203100 · In State-Lodging	0.00	1,000.00	-1,000.00	0.0%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals Not OverNigt	0.00	100.00	-100.00	0.0%
5203150 · InState-Non-Tax Meals OverNigt	0.00	400.00	-400.00	0.0%
5203230 · OS-Auto Private High Mileage	0.00	200.00	-200.00	0.0%
5203260 · OS-Air Commercial Carrier	1,299.70	7,000.00	-5,700.30	18.6%
5203280 · OS-Other Public Carrier	197.72	700.00	-502.28	28.2%
5203300 · OS-Lodging	1,146.36	9,000.00	-7,853.64	12.7%
5203320 · OS-Incidentals to Travel	113.60	500.00	-386.40	22.7%
5203350 · OS-Non-Taxable Meals OverNigt	204.00	1,000.00	-796.00	20.4%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
5204010 · Subscriptions	0.00	1,300.00	-1,300.00	0.0%
5204020 · Dues and Membership Fees	0.00	3,900.00	-3,900.00	0.0%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	3,700.00	-3,700.00	0.0%
5204050 · Consultant Fees - Computer	0.00	25,000.00	-25,000.00	0.0%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	0.00	7,500.00	-7,500.00	0.0%
5204180 · Computer Services-State	0.00	6,000.00	-6,000.00	0.0%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204200 · Central Services	1,202.05	9,000.00	-7,797.95	13.4%
5204220 · Equipment Service & Maintenance	0.00	300.00	-300.00	0.0%
5204230 · Janitorial/Maintenance Services	159.84	1,825.00	-1,665.16	8.8%
5204330 · Computer Software Lease	0.00	190.00	-190.00	0.0%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
5204360 · Advertising-Newspapers	0.00	500.00	-500.00	0.0%
5204440 · Newsletter Publishing	0.00	100.00	-100.00	0.0%
5204460 · Equipment Rental	0.00	4,000.00	-4,000.00	0.0%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	1,380.75	16,569.00	-15,188.25	8.3%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	212.11	5,500.00	-5,287.89	3.9%
5204540 · Electricity	45.77	900.00	-854.23	5.1%
5204560 · Water	0.00	240.00	-240.00	0.0%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,210.00	-1,210.00	0.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	1,408.07	6,650.00	-5,241.93	21.2%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	79.19	3,000.00	-2,920.81	2.6%
5205028 · OFFICE SUPPLIES-2	0.00	0.00	0.00	0.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	0.00	500.00	-500.00	0.0%
5205330 · Supplemental Publications	0.00	700.00	-700.00	0.0%
5205340 · Microfilm Supplies/Materials	0.00	0.00	0.00	0.0%
5205350 · Postage	0.00	2,000.00	-2,000.00	0.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	0.00	6,800.00	-6,800.00	0.0%
5207950 · System Development	0.00	1,000.00	-1,000.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	0.00	1,000.00	-1,000.00	0.0%
5228000 · Operating Transfers Out-NonBudg	0.00	8,300.00	-8,300.00	0.0%
5228030 · Depreciation Expense	473.26	5,679.12	-5,205.86	8.3%
Total Expense	23,547.75	331,565.12	-308,017.37	7.1%
Net Ordinary Income	90,862.25	-87,895.12	178,757.37	-103.4%
Net Income	90,862.25	-87,895.12	178,757.37	-103.4%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
July 2022

	Jul 22	Jul 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	50.00	125.00	-75.00	-60.0%
4293551 · Certificate Renewals-Active	36,200.00	57,600.00	-21,400.00	-37.2%
4293552 · Certificate Renewals-Inactive	9,350.00	17,150.00	-7,800.00	-45.5%
4293553 · Certificate Renewals-Retired	760.00	1,250.00	-490.00	-39.2%
4293554 · Initial Firm Permits	100.00	0.00	100.00	100.0%
4293555 · Firm Permit Renewals	7,200.00	12,100.00	-4,900.00	-40.5%
4293557 · Initial Audit	60.00	60.00	0.00	0.0%
4293558 · Re-Exam Audit	180.00	256.12	-76.12	-29.7%
4293560 · Late Fees-Initial Certificate	0.00	50.00	-50.00	-100.0%
4293564 · Late Fees-Peer Review	650.00	350.00	300.00	85.7%
4293566 · Firm Permit Owners	58,290.00	107,970.00	-49,680.00	-46.0%
4293567 · Peer Review Admin Fee	975.00	450.00	525.00	116.7%
4293568 · Firm Permit Name Change	25.00	0.00	25.00	100.0%
4293569 · Initial FAR	120.00	60.00	60.00	100.0%
4293570 · Initial REG	0.00	30.00	-30.00	-100.0%
4293571 · Inital BEC	30.00	0.00	30.00	100.0%
4293572 · Re-Exam FAR	270.00	240.00	30.00	12.5%
4293573 · Re-Exam REG	90.00	90.00	0.00	0.0%
4293574 · Re-Exam BEC	60.00	90.00	-30.00	-33.3%
4896021 · Legal Recovery Cost	0.00	1,601.89	-1,601.89	-100.0%
Total Income	114,410.00	199,473.01	-85,063.01	-42.6%
Expense				
5101010 · F-T Emp Sal & Wages	6,028.03	8,275.85	-2,247.82	-27.2%
5101020 · P-T/Temp Emp Sal & Wages	4,389.70	6,313.42	-1,923.72	-30.5%
5101030 · Board & Comm Mbrs Fees	1,260.00	1,200.00	60.00	5.0%
5102010 · OASI-Employer's Share	780.06	985.31	-205.25	-20.8%
5102020 · Retirement-ER Share	625.05	875.37	-250.32	-28.6%
5102060 · Health /Life Ins.-ER Share	2,516.16	3,743.01	-1,226.85	-32.8%
5102080 · Worker's Compensation	24.99	20.40	4.59	22.5%
5102090 · Unemployment Insurance	1.34	1.35	-0.01	-0.7%
5203260 · OS-Air Commercial Carrier	1,299.70	0.00	1,299.70	100.0%
5203280 · OS-Other Public Carrier	197.72	0.00	197.72	100.0%
5203300 · OS-Lodging	1,146.36	0.00	1,146.36	100.0%
5203320 · OS-Incidentals to Travel	113.60	0.00	113.60	100.0%
5203350 · OS-Non-Taxable Meals Overnight	204.00	0.00	204.00	100.0%
5204200 · Central Services	1,202.05	1,266.98	-64.93	-5.1%
5204220 · Equipment Service & Maintenance	0.00	3.28	-3.28	-100.0%
5204230 · Janitorial/Maintenance Services	159.84	145.31	14.53	10.0%
5204460 · Equipment Rental	0.00	79.00	-79.00	-100.0%
5204490 · Rents Privately Owned Property	1,380.75	1,380.75	0.00	0.0%
5204530 · Telecommunications Services	212.11	103.50	108.61	104.9%
5204540 · Electricity	45.77	0.00	45.77	100.0%
5204560 · Water	0.00	22.35	-22.35	-100.0%
5204740 · Bank Fees and Charges	1,408.07	72.00	1,336.07	1,855.7%
5205020 · Office Supplies	79.19	91.53	-12.34	-13.5%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
July 2022

	<u>Jul 22</u>	<u>Jul 21</u>	<u>\$ Change</u>	<u>% Change</u>
5205320 · Printing/Duplicating/Binding Co	0.00	21.90	-21.90	-100.0%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	<u>23,547.75</u>	<u>25,074.57</u>	<u>-1,526.82</u>	<u>-6.1%</u>
Net Ordinary Income	<u>90,862.25</u>	<u>174,398.44</u>	<u>-83,536.19</u>	<u>-47.9%</u>
Net Income	<u>90,862.25</u>	<u>174,398.44</u>	<u>-83,536.19</u>	<u>-47.9%</u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July 2022

	Jul 22	Jul 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	50.00	125.00	-75.00	-60.0%
4293551 · Certificate Renewals-Active	36,200.00	57,600.00	-21,400.00	-37.2%
4293552 · Certificate Renewals-Inactive	9,350.00	17,150.00	-7,800.00	-45.5%
4293553 · Certificate Renewals-Retired	760.00	1,250.00	-490.00	-39.2%
4293554 · Initial Firm Permits	100.00	0.00	100.00	100.0%
4293555 · Firm Permit Renewals	7,200.00	12,100.00	-4,900.00	-40.5%
4293557 · Initial Audit	60.00	60.00	0.00	0.0%
4293558 · Re-Exam Audit	180.00	256.12	-76.12	-29.7%
4293560 · Late Fees-Initial Certificate	0.00	50.00	-50.00	-100.0%
4293564 · Late Fees-Peer Review	650.00	350.00	300.00	85.7%
4293566 · Firm Permit Owners	58,290.00	107,970.00	-49,680.00	-46.0%
4293567 · Peer Review Admin Fee	975.00	450.00	525.00	116.7%
4293568 · Firm Permit Name Change	25.00	0.00	25.00	100.0%
4293569 · Initial FAR	120.00	60.00	60.00	100.0%
4293570 · Initial REG	0.00	30.00	-30.00	-100.0%
4293571 · Initial BEC	30.00	0.00	30.00	100.0%
4293572 · Re-Exam FAR	270.00	240.00	30.00	12.5%
4293573 · Re-Exam REG	90.00	90.00	0.00	0.0%
4293574 · Re-Exam BEC	60.00	90.00	-30.00	-33.3%
4896021 · Legal Recovery Cost	0.00	1,601.89	-1,601.89	-100.0%
Total Income	114,410.00	199,473.01	-85,063.01	-42.6%
Expense				
5101010 · F-T Emp Sal & Wages	6,028.03	8,275.85	-2,247.82	-27.2%
5101020 · P-T/Temp Emp Sal & Wages	4,389.70	6,313.42	-1,923.72	-30.5%
5101030 · Board & Comm Mbrs Fees	1,260.00	1,200.00	60.00	5.0%
5102010 · OASI-Employer's Share	780.06	985.31	-205.25	-20.8%
5102020 · Retirement-ER Share	625.05	875.37	-250.32	-28.6%
5102060 · Health /Life Ins.-ER Share	2,516.16	3,743.01	-1,226.85	-32.8%
5102080 · Worker's Compensation	24.99	20.40	4.59	22.5%
5102090 · Unemployment Insurance	1.34	1.35	-0.01	-0.7%
5203260 · OS-Air Commercial Carrier	1,299.70	0.00	1,299.70	100.0%
5203280 · OS-Other Public Carrier	197.72	0.00	197.72	100.0%
5203300 · OS-Lodging	1,146.36	0.00	1,146.36	100.0%
5203320 · OS-Incidentals to Travel	113.60	0.00	113.60	100.0%
5203350 · OS-Non-Taxable Meals Overnight	204.00	0.00	204.00	100.0%
5204200 · Central Services	1,202.05	1,266.98	-64.93	-5.1%
5204220 · Equipment Service & Maintenance	0.00	3.28	-3.28	-100.0%
5204230 · Janitorial/Maintenance Services	159.84	145.31	14.53	10.0%
5204460 · Equipment Rental	0.00	79.00	-79.00	-100.0%
5204490 · Rents Privately Owned Property	1,380.75	1,380.75	0.00	0.0%
5204530 · Telecommunications Services	212.11	103.50	108.61	104.9%
5204540 · Electricity	45.77	0.00	45.77	100.0%
5204560 · Water	0.00	22.35	-22.35	-100.0%
5204740 · Bank Fees and Charges	1,408.07	72.00	1,336.07	1,855.7%
5205020 · Office Supplies	79.19	91.53	-12.34	-13.5%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July 2022

	<u>Jul 22</u>	<u>Jul 21</u>	<u>\$ Change</u>	<u>% Change</u>
5205320 · Printing/Duplicating/Binding Co	0.00	21.90	-21.90	-100.0%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	<u>23,547.75</u>	<u>25,074.57</u>	<u>-1,526.82</u>	<u>-6.1%</u>
Net Ordinary Income	<u>90,862.25</u>	<u>174,398.44</u>	<u>-83,536.19</u>	<u>-47.9%</u>
Net Income	<u><u>90,862.25</u></u>	<u><u>174,398.44</u></u>	<u><u>-83,536.19</u></u>	<u><u>-47.9%</u></u>